



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
LANSING

KEITH W. COOLEY  
DIRECTOR

**House Bill 5365 (As Introduced)**

**Topic:** Tax Tribunal Hearings

**Sponsor:** Representative Rick Jones

**Co-sponsors:** Representatives Palsrok, Steil, Robertson, Opsommer, Amos, Casperson, Polidori, Moss, Marleau, Garfield, Pearce, Agema, Rocca, and Dean

**Committee:** House Tax Policy

**Date Introduced:** October 25, 2007

**Date of Summary:** October 31, 2007

The bill amends the Tax Tribunal Act to require the Tribunal to award costs to the petitioner if the Tribunal's decision and order is in favor of the petitioner. Currently, the decision on whether to award costs is at the discretion of the Tribunal.